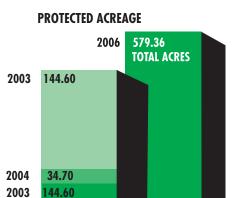
■ RIVERS & STREAMS
■ CULTURAL SITES
■ SCENIC BYWAYS

■ GROUND WATER ■ RURAL CHARACTER

# Clarke County Easement

# Easement Authority Land Donations Double in 2006

579.36 Acres Preserved; 18 DURs Extinguished



y every measure 2006 was a banner year for the preservation of open space in Clarke County.

From its founding in

2003 through 2005, the Authority accepted easements on 445 acres. Last year it more than doubled that number adding 580 acres to Clarke County's open space for a total of over 1000 acres in four years.

Equally impressive, 18 DURs were extinguished in 2006, representing about 70% of the total number relinquished since the Authority's creation. Every DUR extinguished saves the County dollars, as residential development uses much more in services than it pays in taxes.

When analyzing the 20 properties the Authority holds in easement, it's satisfying to note their close alignment with one of the organization's mission: to preserve small parcels of land in the County not eligible for acceptance by the Virginia Outdoors Foundation. This statewide authority only accepts land donations of 100 acres or more.

### Q: What's a key reason to encourage conservation easements in Clarke County?

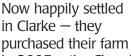
A: More money for our schools!

Surprising but true: The State gives money to schools based on land values. Land held in easement is taxed at a lower assessment. The lower the total land value in the County, the more money it receives from the state to support education. Looked at this way conservation easements not only enhance quality of life, they contribute to the County's bottom line.

By stepping in to fill the gap, the Authority is helping ensure that the many "small gems" in the County that possess significant natural, cultural or historic resources are not being lost. Ed note: see Chandler story at right]

"We hope it will remain as beautiful as it is today!"

hat was Terry Chandler's response when asked why she and her husband, Robert, put a permanent easement on approximately 54 of their 162 acres in Clarke County where they grow hay and corn.



in 2005 – the Chandlers made the

move to escape increasing urbanization around their West Virginia farm. They describe the purchase as "sheer luck" resulting from an agent making a call and learning that the property might be for sale.

Their good luck is the County's great fortune. The parcel they have put in easement possesses abundant physical beauty with pastures and woodlands gently sloping to a secluded meadow alongside the Opequon. It is also environmentally significant, boasting a blue heron rookery with, at last count, 8 nests.

Their donation also includes the relinquishment of one dwelling unit right, helping preserve watershed, conserve resources and protect the cherished rural character of Clarke County.

The Chandlers love to spend the afternoon by the creek watching the herons fly in and out of their nests. They also take great pleasure knowing that by placing an easement on their land – and exercising their right as landowners to dictate how it will, and won't be used in the future — that the herons are likely to continue building nests high in the trees for generations to come.

As to the actual process of putting an easement on the land, Robert Chandler said it was "not a hard thing to do." Indeed, the couple may place still more acreage in permanent easement one day and urge other landowners who have a desire to preserve open space in Clarke to explore this avenue as well.

## Generous Federal Tax Breaks Available for Land Donations

#### But Hurry— They May Expire This Year!

ast summer property owners eager to protect natural, scenic or cultural resources on their land through easement donations got extra reasons to do so from Uncle Sam. Buried in the pension law passed by Congress was a provision increasing the tax breaks available for putting land

Also, did you

State tax credits can

be sold to other

Virginia taxpayers if

not used by the

easement

donor.

in permanent easement,

■ Land donors can now deduct the value of the easement – up to 50% of their adjusted gross income each year. (The previous ceiling was 30%). This means if your adjusted gross income is \$50,000, you could deduct as much as \$25,000 from your taxable income.

■ Farmers and ranchers who earn at least half their income from their land may be able to deduct easement values up to 100% of their income.

■ Donors can spread the deductions for their contributions over as many as 16 years.

The only hitch is that the law is due to expire at the end of 2007, although a bill introduced last month in the Senate would make the tax breaks permanent. President Bush also recommended that they be made permanent in his budget proposal.

Are you considering putting a conservation easement on some or all of your land? If so, now is the time to see if your property qualifies. Get the process started by requesting an information packet from the Conservation Easement Authority by calling 540 955-5134 today.

Would your group like to host a presentation and discussion on open space? Please call Alison Teeter at 540 955-5134 for details.

# Many Thanks to ALL Our Contributors!

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Please join these individuals in helping preserve open space in Clarke County. Complete and mail this form with your tax deductible contribution today.

Kate Petranech

Claudia Pierce

#### YES! I want to help preserve open space in Clarke County.

Please accept the enclosed tax-deductible contribution in the amount checked below.

Mitchell & Susan Peoples

□ \$15	□ \$25	□ \$35	□ \$50	□ \$75	□ \$100	☐ Other \$_			
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☐ I can't make a donation right now, but please put me on your mailing list for news and updates

Name

ZIP State Make check payable to: Clarke County Conservation Easement Authority and mail to the address at left.